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**INTERNAL REVENUE SERVICE
DEPARTMENT OF THE TREASURY**

Date: October 11, 2006

To Whom It May Concern

I have been assigned to verify that Robert A. & Debra A. D'Andrea fulfill their Supervised Release requirement to file: (1) all their delinquent payroll taxes for 1997- 1998-1999-2000 and 2001 tax years with the Internal Revenue Service; and (2) all their delinquent Federal Income Tax Returns for 1998-1999-2000-2001-2002-2003 and 2004 with the Internal Revenue Service. My initial contact with the D'Andreas was on September 8th, 2006 at their residence. The D'Andreas have secured the services of Mitchell Selig as their Power of Attorney to assist them in the filing of these delinquent tax returns. Robert A. & Debra A. D'Andrea and their POA , Mr. Selig, have worked very diligently to get these delinquent tax returns filed ASAP to comply with their condition of Supervised Release. As of this date, all their delinquent payroll tax returns for 1997-1998-1999-2000 and 2001 tax years have been prepared and filed with the Internal Revenue Service. The D'Andreas have also filed their delinquent Federal Individual Income Tax Return for the 2004 tax year. It is anticipated that the D'Andreas' delinquent Federal Individual Income Tax Returns for the tax years 1998-1999 and 2000 will be filed with me in 7-10 days' time. Based upon the D'Andrea's statements that all their computerized business records for 2001-2002 and 2003 were destroyed by their late bookkeeper and they do not have any written records (business & bank) in their possession, their Federal Individual Income Tax Returns for the tax years 2001-2002 and 2003 will have to be reconstructed. The reconstruction of income and expense figures for those years will be a lengthy and time-consuming process.

Sincerely yours,

*Richard A. Costa*Richard A. Costa
Internal Revenue Agent

Robert D'Andrea
04-10262-DPW